Theme 5: Impact of Taxes Lesson 1: How Taxes Influence Behavior

Take a look at the items that were subject to excise taxes during the Great Depression. Which ones are still subject to excise taxes today?

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## **Federal Excise Taxes, Fiscal Year 1933**

\*Money amounts are in whole dallars

Excise Tax	Receipts in FY 1933	In effect FY 2001
Total	247,751,425	N/A
Gasoline	124,929,412	Yes
Electric energy	28,562,739	No
Lubricating oils	16,232,925	No
Tires and inner tubes	14,980,085	Yes¹
Other automobiles and motorcycles	12,573,922	Yes²
Toilet preparations, etc	9,602,539	No
Articles made of fur	7,546,274	No
Brewers' wort, malt, grape concentrate, etc	5,707,905	No
Soft drinks	4,186,447	No
Candy and chewing gum	4,150,228	No
Parts or accessories for automobiles	3,597,276	No
Jewelry	3,068,494	No
Matches	2,871,992	No
Sporting goods	2,701,680	Yes
radio sets, phonograph records, etc	2,206,763	No
Mechanical refrigerators	2,111,869	No
Automobile trucks	1,654,040	Yes³
Firearms, shells and cartridges	896,833	Yes⁴
Cameras and lenses	170,002	No

<sup>&</sup>lt;sup>1</sup>Limited to heavy tires.

<sup>&</sup>lt;sup>2</sup>Limited to luxury cars and "gas guzzles".

<sup>&</sup>lt;sup>3</sup>Limited to bows, and arrows, and fishing equipment.

<sup>&</sup>lt;sup>4</sup>Limited to heavy trucks and trailers.